

53, NEW BROAD STREET,

LONDON, E.C. 21st Feb. 19 11

The Chairman,
The General Committee,
Parents National Educational Union,
26, Victoria Street, S. W.

Sir.

Having completed our examination of the Accounts of the Parents National Educational Union for the year ending 31st

December 1910, we now enclose for your consideration a draft of the Revenue Account and Balance Sheet as at that date.

The operations of the year have resulted in a surplus of £171 as compared with one of £50 in 1909, £33 in 1908,£144 in 1907, £21 in 1906 and £37 in 1905, the allowance for loss on realisation of the book stock has been increased from £14 to £25. This increase in the surplus is due principally to the improved results shown in the book department but other items have contributed to it as the following table shows:-

The principal items of Increase under Income are:-

paragraphic property and paragraphic property	1909	1910	Increase
	£	£	£
Members Subscriptions	97	116	19
Donations	54	64	10
House of Education (£10 reserve)	67	79	18
Books(£ 35 reserve)	77	170	93
Parents Review	181	194	18
Meetings Loss	1	34	35
Decreases.	1909 E	1910 £	Decrease
Parents Union School Fees Commission	22	16	6
Parents Union School Fees Commission Lecture Fees	22 25	16 18	6
	25	18	
Lecture Fees	25	18	
Lecture Fees The principal Items of Increase in Exp	25 enditure	18 are:-	7

Decreases	Office Expenses and alterations	1909 £ 30	1910 £	Decrease £ 15
	Subscriptions paid	6	3	3
	Home Education Series Loss	19		19

The Home Education Series which showed a loss of file in 1909 is now included in the Book Department, in connection with which Department we would point out that it is not within our power to verify the correctness of the sums stated to have been received in respect of sales.

We shall be happy to afford you any further information which you may require.

We are, Sir,

Yours faithfully,

Bum Walker of

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House of Aducation, Amblexide.

I have was memindes ofthe P. Mr. U Everetire forthe Yearigh with very freel interse Theasure. my Genture in Sending my warmer Firstings to the Committee to zeg that I feel

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The Hon. Mr. Franklin 26 Victoria Street S.W.

Madam,

I understand that Mr. Campbell has mentioned a possible arrangement between The Times Educational Supplement and The Parents' Review, and that You Expressed a wish to have the proposal in writing with a visu to its being brought before your Committee for consideration. The proposals is as follows. The Times

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is willing to supply the Parints' National Educational Union Lith a sufficient number of copies of The Times Educational Supplement, at the cost of the paper on which it is printed, la mable you to include it with Each copy of the Parsuts' Review Sent to your Subscribers. The hornal Size of the Supplement is how 12 pages and I understand that your Inbescribers number 3300. The actual cost of the paper on which the Supplement is printed is Lithin a few pence of \$1 per

loso copies. The cost to your Unia Gould Kus be £40 per annum . 11 is possible that we might provish an occasional 8 page Supplement. but the average size would be brought up to 12 pages by as occasional larger Supplement: and the terms would be subject to annual revision if any permansut change in the size becomes hecersary. If you prefer it, we could print Herr Supplements on the Kinner paper used for our fartige sdiftions, le mest the suestion of postage: this cost of this would be less, but not substantially less. This arrangement bould be 87 ho immediate profit to The Times, for we offer you the Supplements at the actual cost of the paper; but it would snable as to reach



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a humber of persons specially interested in Education and the be of indirect advantage. To the Parsuls' National Educational Union it seems to 171. Campbell and myself the advantages are direct and obvious. Zour Union would be supplying rung subscriber Litt The Pines Educational Supplement (His quality of which is, lundentand, book Ruown li jon) at 2athor less Han one fourte of its regular price; the Parents' Review would Kriby be straight sned is its appeal; and it seems reasonable to Expect that in this way you brould increase the humber of Your members and promote the declared objects of the Union. her have he wish to press you in any way to accept this proposal. The advantages to

The Times are , as I have pointed out, indirect ; and unless your Committee see is the arrangement an opportunity to Extend HE lifturace of the Union, we should prefer to let the proposal drop. le zittse socut 62 shall always be glad to receive any intermelian as to the activities of the Parents' National Educational Union Which you may wish to have pu Mi shed. I heed not perhaps ask you to regard this letter as contidential to the numbers of your Committee; but we shall be glad if you see tit to bring it before them.

Belisse me yours faithfully S. Freeman (on bshalf of He Manager of The Times) Copy. -120cmezz/ Marents' Hational Educational Union Presidents-THE EARL & COUNTESS OF ABERDEEN Chairman of the Executive Committee-THE EARL OF LYTTON Central Office-26, Victoria Street, S.W. Hon. Organising Secretary of the 50, Porchester Terrace Hyde Park Union and Hon. Treasurer of the Hyde Park and Bayswater Branch Telephone No. 212 Padd. (At Home Wednesday mornings, or by appointment) The Hon. Mrs. Franklin 15. II. 1912. Dear Sir. Your letter was laid before my Committee vesterday afternoon. They ask me to offer you their thanks for your proposal and to express to you their regret at being unable to fall in with it. We all feel it would be very delightful if we could afford to present to each of our members a copy of your "Educational Supplement"; but we want every penny we have for our own propaganda work in order to spread our educational principles. Our regret at the necessity of refusing your offer is mitigated by the knowledge that our members do not seem dissatisfied with what we give them for their small subscription, and that our numbers increase steadily if slowly. We are grateful for your offer to insert news of our proceedings and, if I may, I hope to

follow up Miss Mason's article by a letter next month.

G. S. Freeman, Esq.

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Yours sincerely,

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House of Education, Ambleside.

18.12.12

My dear him Parish I am senting back your hunds Bosts & thould lik agains to day how much I atmir My sleady work Hore by your Committee x The exceptionally down fudgment- Mey have displayed Manyh a year of Strennons works also, will you knowing jus

122 p2emc236 the Committee my very pateful Thanks In their penerosity in franting the P. M. to excludes In him years motead of In The privilege of belonging " The Union in the intimets way Met-They do is very freet-xh. Office's welcomes Rem + lefts Then in many kind ways In Mich Mey + I ar petept. I vay holling of nor handling ever-ready & cheming hospitaly as Ikmow she would rather That were regarded altogether

House of Education. Ambleside.

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"BECELLE", 2087 LONDON WALL.

TERMONE, BEAVIS, WALKER & CQ.

CHARTERED ACCOUNTANTS.

DUSSELL POWNCEBY, A.C. A.

53, NEW BROAD STREET.

LONDON, E.C. 3rd March 19 13

The Chairman,
The General Committee,
Parents National Educational Union,
26, Victoria Street,
S.W.

Sir.

Having completed our examination of the Accounts of the Parents National Educational Union for the year ending 31st December 1912, we now enclose for your consideration a draft of the Revenue Account & Balance Sheet as at that date.

The operations of the year have resulted in a surplus of Revenue of £154 as compared with one of £5 for 1911, £171 for 1910, £50 for 1909 and £83 for 1908. There is a net increase in receipts of £130 to which Books have contributed £96, the Review £31 and Members Subscriptions £25, Donations and Lecture Fees, however, shew decreases of £14 in each case.

The expenses shew a net decrease of £17, Office Expenses and Alterations have decreased by £28 and Rent, Gas, Coals and Salaries have increased by £29, the only other item which has varied substantially being Printing & Stationery which shews a decrease of £17.

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We shall be happy to afford you any further information in our power which you may require.

We are, Sir,

Yours faithfully,

James Wather 6

Ambleside. 16.17. 1913 him Parish Any de again theres hade real treat in reading your minde Book - I Mingh - M . hunter of the Inte of Secretaries as The Conf. particularly interesting, Do wonderfull Juli oplife. Me propogende work, two, how out, it have ve food the results? We have prown unmanuel both in numbers + in vilality since that was melitieted. as nonel. I at min the deliphyer

- 124 pacmes 36 harmony of the Committee. My and so bund of one accord some mind in their fact work. + Then, you are all to single is aimsrealizing experjectly that one knowners as a lociety of is to Justies of definite school of Thought. I minh we own a prest-dely in Mis vin Mes matters to ons Kom. Org. Lechetery + ons gen. by. Secretary. I minh 2 may report- come promise of work in the schools of The west Triding Brough the eggints
of his Stemmel: and I chuner
like their your that is have fred
Sent-out a delightful wany promising
set of sundends.

1st February 1914 Wellgarth Road, Northend Hampstead. N.W.

Dear Miss Bernau.

Thank you very much for your letter and for returning the communication from Wells, Gardner & Darton, which I will file. am writing to them to decline their offer.

My sisters and brother have considered with me the arrangement you generously suggest in your letter with regard to publishing my Mother's articles on the British Museum in book form, and they ask me to lay the following proposals before you:-

As we regard the book as a tribute and memorial toour Mother we wish to give £50, which we understand will approximately cover the cost of producing an edition of 500, as a donation

not as a guaranteed sum.

We suggest that the sum realised by the sale of the book should be divided between the P.N.E.U. and yourself, as Editor, We know that our Mother wished the P.N.E.U. to benefit by the book and we are equally sure that she would wish you to have a small return for all the trouble and time you age generously proposing to expend, as well as for the personal expenditure necessary for the production of the book in travelling etc.

We propose that the copyright and the unsold copies, if any,

should be the property of the P.N.E.U.

Both of the two last proposals are necessarily tentative, as we do not know Miss Mason's wishes, nor the powers of the P.N.E.U. to hold copyrights, but we make the proposals to you and would like to hear your opinion of them. With regard to future editions, doyou not think the P.N.E.U. would undertake them, if there were demand for them, with your co-operation of course?

With regard to the photograph we will communicate with the

photographer about the loan or purchase of the negative.

We agree about not including the articles, which appeared I am however in the Children's Encyclodedia in this first edition. sending you, under separate cover, the article on the Museum notebook, as it may interest you. Would you kindly return it to us, as it is our only copy.

My brother gathered from Wells, Gardner & Darton that they are still contemplating bringing out a volume on the British Museum in their "Treasure House" series, and that this is delayed by rearrangements in the galleries, which they believe to be still in progress. I daresay you have information on this point.

Yours very sincerely, (signed) Margaret Epps. TERCORME: ONDORTON WALL

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53, NEW BROAD STREET.

LONDON, E.C. 2nd March 19 14

The Chairman,
The General Committee,
Parents National Educational Union,
26, Victoria Street,
E.C.

Sir,

Having completed our examination of the Accounts of the Parents National Educational Union for the year ending 31st December 1913, we now enclose for your consideration a draft of the Revenue Account and Balance Sheet as at that date.

The operations of the year have resulted in a surplus of Revenue, after providing for the Staff Bonus, of £140 as compared with £108 after making similar provision in 1912. There is a net increase of £58 in the receipts and a net increase of £26 in the expenses. The principal item of increase under the receipts is £30 for Books, the sales of Books increased substantially, but the rate of profit decreased from 18% to 16% of the Sales. The increase in the Expenses is generally spread over the different items and does not appear to call for any special comment.

With respect to the Receipts from the Sales of Books, we have accepted as correct the Sales as shown in the Parents Union School Books Journals, since it is not possible in the

circumstances for us to check these amounts in any way.

We would take this opportunity of mentioning that the work in connection with our examination of the accounts has materially increased since the time, ten years ago, when we undertook to act for a fee of £6:16:6 per annum, and we trust that the Committee will favourably consider the suggestion that the fee should be increased to £10:10:0 in view of the extra time involved.

We shall be happy to afford you any further information in our power which you may require.

We are, Sir,

Yours faithfully,

Bear Walter 6